

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 9692 Big Country Coop 09 Custer

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: \$66

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	180	697,284	378,650	318,635	
2007	165	746,961	381,288	365,673	0
2008					66

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 47,039

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 1,770

Per-student amount for FY 2007----- 2,216

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Big Country Coop 9692

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Baker K-12 Schools 0244						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	61280.14	95607.29
			2XX	Personal Services - Employee Benefits	20108.38	24470.81
			5XX	Other Purchased Services	1110.56	68.87
			6XX	Supplies and Materials	2903.91	7857.13
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	16703.40	21024.00
			2XX	Personal Services - Employee Benefits	5623.25	3389.40
			3XX	Purchased Professional and Technical Services	238.38	770.02
			4XX	Purchased Property Services	.00	65.00
			5XX	Other Purchased Services	78.90	.00
			6XX	Supplies and Materials	435.85	926.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	1438.00	984.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	8774.11	12933.74
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	2416.81	3244.43
15	Miscellaneous Programs Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
111			1XX	Personal Services - Salaries	8000.00	9300.00
111			2XX	Personal Services - Employee Benefits	3800.00	2500.00
District/Coop Totals					132,911.69	183,140.69

Benzien Elem 0388

					.00	.00
District/Coop Totals					0.00	0.00

Big Country Coop 9692

14 Retirement Fund
280 Special Education - Local and State
1XXX Instruction

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Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Big Country Coop 9692

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Big Country Coop 9692						
14	Retirement Fund					
280	Special Education - Local and State					
1XXX	Instruction					
2XX	Personal Services - Employee Benefits				9487.99	10036.07
21XX	Support Services - Students					
2XX	Personal Services - Employee Benefits				15852.84	19199.06
24XX	Support Services - School Administration					
2XX	Personal Services - Employee Benefits				438.86	225.90
25XX	Support Services - Business					
2XX	Personal Services - Employee Benefits				2991.97	1806.33
26XX	Operation and Maintenance of Plant Services					
2XX	Personal Services - Employee Benefits				338.49	.00
82	Interlocal Agreement Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries				62285.85	66870.52
2XX	Personal Services - Employee Benefits				.00	18695.02
5XX	Other Purchased Services				7528.07	5154.10
6XX	Supplies and Materials				2618.70	4315.08
8XX	Other Expenditures				.00	509.62
21XX	Support Services - Students					
1XX	Personal Services - Salaries				110083.04	126191.97
2XX	Personal Services - Employee Benefits				37635.30	.00
3XX	Purchased Professional and Technical Services				25317.53	20653.88
5XX	Other Purchased Services				.00	4407.29
23XX	Support Services - General Administration					
3XX	Purchased Professional and Technical Services				2500.00	2500.00
5XX	Other Purchased Services				194.00	22.00
24XX	Support Services - School Administration					
1XX	Personal Services - Salaries				5736.60	2868.60
2XX	Personal Services - Employee Benefits				.00	12030.80
25XX	Support Services - Business					
1XX	Personal Services - Salaries				20705.46	13321.65
5XX	Other Purchased Services				2128.29	3720.47
26XX	Operation and Maintenance of Plant Services					
4XX	Purchased Property Services				5935.12	12987.30
6XX	Supplies and Materials				4255.14	1988.05
8XX	Other Expenditures				619.00	.00
District/Coop Totals					316,652.25	327,503.71

Big Dry Creek Elem 0380

Linda McCulloch Superintendent
Office of Public Instruction
Division of Special Education
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by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Big Country Coop 9692

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Big Dry Creek Elem 0380						
					.00	.00
				District/Coop Totals	0.00	0.00

Carter County H S 0097

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	10829.40	14440.81
			2XX	Personal Services - Employee Benefits	1120.34	1684.84
			3XX	Purchased Professional and Technical Services	.00	15.00
			4XX	Purchased Property Services	32.64	.00
			6XX	Supplies and Materials	57.99	195.17
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	519.70	227.19
			6XX	Supplies and Materials	528.75	630.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	3221.20	2181.93
				District/Coop Totals	16,310.02	19,374.94

Cohagen Elem 0387

					.00	.00
				District/Coop Totals	0.00	0.00

Cottonwood Elem 0182

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			8XX	Other Expenditures	300.00	350.00
				District/Coop Totals	300.00	350.00

Ekalaka Elem 0087

01	General Fund					
	280	Special Education - Local and State				

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Big Country Coop 9692

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Ekalaka Elem 0087						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	12678.69	13769.19
			2XX	Personal Services - Employee Benefits	1145.91	2546.58
			5XX	Other Purchased Services	215.76	.00
			6XX	Supplies and Materials	758.25	175.65
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	.00	1298.19
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	3854.82	2088.12
District/Coop Totals					18,653.43	19,877.73

Forsyth Elem 0790

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	42189.00	31936.00
			2XX	Personal Services - Employee Benefits	5589.28	7764.86
			5XX	Other Purchased Services	50.00	85.00
			6XX	Supplies and Materials	1361.00	2423.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	279.00	38.00
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	30.00	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	1909.00	1620.00
			2XX	Personal Services - Employee Benefits	.00	453.00
			6XX	Supplies and Materials	265.00	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	6879.67	4724.20
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	311.30	239.64
District/Coop Totals					58,863.25	49,283.70

Forsyth H S 0791

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Big Country Coop 9692

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Forsyth H S 0791						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	30762.00	43436.00
			2XX	Personal Services - Employee Benefits	5257.04	5760.33
			5XX	Other Purchased Services	.00	50.00
			6XX	Supplies and Materials	715.00	725.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	1701.00	256.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	5026.84	6340.70
District/Coop Totals					43,461.88	56,568.03

Garfield County H S 0378

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	21751.45	19337.95
			2XX	Personal Services - Employee Benefits	10055.67	9652.67
			5XX	Other Purchased Services	156.24	.00
			6XX	Supplies and Materials	1247.18	1016.47
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	3166.03	3268.62
District/Coop Totals					36,376.57	33,275.71

Jordan Elem 0377

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	20615.49	12485.94
			2XX	Personal Services - Employee Benefits	3421.00	2346.73
			6XX	Supplies and Materials	448.54	1443.85
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	3144.00	1909.08
District/Coop Totals					27,629.03	18,185.60

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Big Country Coop 9692

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Kinsey Elem 0187						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	7640.53	2122.00
District/Coop Totals					<u>7,640.53</u>	<u>2,122.00</u>

Kircher Elem 0173						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	.00	2640.97
			6XX	Supplies and Materials	1096.77	176.31
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	7866.08	4452.95
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	712.25	1285.75
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	773.43	269.07
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	397.24	597.24
District/Coop Totals					<u>10,845.77</u>	<u>9,422.29</u>

Pine Grove Elem 0385						
					.00	.00
District/Coop Totals					<u>0.00</u>	<u>0.00</u>

Plevna K-12 Schools 0256						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	13103.06	9960.00
			2XX	Personal Services - Employee Benefits	4549.29	3955.16
			3XX	Purchased Professional and Technical Services	3666.60	5811.00
			6XX	Supplies and Materials	894.21	1768.35
		221X	Improvement of Instruction Services			

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Big Country Coop 9692

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Plevna K-12 Schools 0256						
01	General Fund					
	280	Special Education - Local and State				
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	62.30	.00
		24XX	Support Services - School Administration			
			5XX	Other Purchased Services	38.08	153.60
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	1997.55	2370.45
District/Coop Totals					24,311.09	24,018.56

Rosebud Elem 0794

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	214.65	389.40
			6XX	Supplies and Materials	835.68	970.40
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	30.79	54.50
910			2XX	Personal Services - Employee Benefits	.00	23.98
District/Coop Totals					1,081.12	1,438.28

Rosebud H S 0795

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	91.67	.00
			6XX	Supplies and Materials	1806.00	1899.91
District/Coop Totals					1,897.67	1,899.91

Ross Elem 0394

					.00	.00
District/Coop Totals					0.00	0.00

S H Elem 1238

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Big Country Coop 9692

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
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S H Elem 1238

					.00	.00
				District/Coop Totals	0.00	0.00

S Y Elem 0189

					.00	.00
				District/Coop Totals	0.00	0.00

Sand Springs Elem 0392

					.00	.00
				District/Coop Totals	0.00	0.00

Spring Creek Elem 0179

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
8XX	Other Expenditures				250.00	300.00
				District/Coop Totals	250.00	300.00

Trail Creek Elem 0177

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
8XX	Other Expenditures				100.00	200.00
				District/Coop Totals	100.00	200.00

Twin Buttes Elem 1232

					.00	.00
				District/Coop Totals	0.00	0.00

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Big Country Coop 9692

PRC Fund Program Function Object

2006 Value

2007 Value

Van Norman Elem 0382

.00

.00

District/Coop Totals

0.00

0.00

Prime Applicant Totals

697,284.30

746,961.15